

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

October 20, 1954

Alcohol and Tobacco Tax Division
Industry Circular No. 54-8

Preliminary Draft of Proposed Regulations
(26 CFR Part 280)
Dealers in Tobacco Materials

Dealers in leaf tobacco and quasi
manufacturers of tobacco:

1. The purpose of this industry circular is to place before you a copy of the preliminary draft of proposed regulations to implement certain provisions of the Internal Revenue Code of 1954.
2. Attached hereto, for your consideration, is a preliminary draft of proposed Title 26, Code of Federal Regulations, Part 280, relating to the sale, shipment, or delivery of leaf tobacco and other tobacco materials. These proposed regulations will be of prime interest to persons now operating as dealers in leaf tobacco and as quasi manufacturers of tobacco.
3. We invite your criticism and comment with regard to the provisions in such proposed regulations.
4. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:TP.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

Attachment

IRS-4082